

EMPLOYER STATUS DETERMINATION

NOV 12 2002

Interstate Quality Services, Inc.
d/b/a Interstate Reloads, Inc.

This is the determination of the Railroad Retirement Board concerning the continuing status of the Interstate Quality Services, Inc. (IQS) d/b/a Interstate Reloads, Inc. (Reloads) (B.A. No. 4647) as a covered employer under the Railroad Retirement Act (45 U.S.C. § 231, et seq.) (RRA) and the Railroad Unemployment Insurance Act (45 U.S.C. § 351, et seq.) (RUIA). Reloads was ruled to be an employer under the RRA and RUIA effective March 15, 1989.

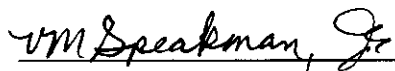
According to Lee J. Gullickson, Treasurer of Iowa Interstate Railroad, Ltd. (B.A. No. 3760), the parent corporation of IQS, Reloads ceased its business on or about March 1, 1997. IQS was formally dissolved as a corporation in accordance with the State of Illinois, Office of the Secretary of State, Certificate of Dissolution of Domestic Corporation dated October 1, 1997.

Section 202.11 of the Board's regulations (20 CFR 202.11) provides that:

The employer status of any company or person shall terminate whenever such company or person loses any of the characteristics essential to the existence of an employer status.

In view of the foregoing information, it is the determination of the Railroad Retirement Board that Interstate Quality Services, Inc. d/b/a Interstate Reloads, Inc. ceased being an employer under the RRA and RUIA effective October 1, 1997, the date on which it was formally dissolved as a corporation.


Cheryl T. Thomas


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